

_____ BILL NO. _____

INTRODUCED BY _____
(Primary Sponsor)

A BILL FOR AN ACT ENTITLED: "AN ACT REMOVING THE AGE QUALIFICATION FOR THE INDIVIDUAL INCOME TAX RESIDENTIAL PROPERTY TAX CREDIT; AMENDING SECTION 15-30-172, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-30-172, MCA, is amended to read:

"15-30-172. Residential property tax credit for elderly -- eligibility. (1) In order to be eligible to make a claim under 15-30-171 through 15-30-179, an individual:

~~(a) must have reached age 62 or older during the claim period for which relief is sought;~~

~~(b)~~(a) must have resided in Montana for at least 9 months of that period;

~~(c)~~(b) must have occupied one or more dwellings in Montana as an owner, renter, or lessee for at least 6 months of the claim period; and

~~(d)~~(c) must have less than \$45,000 of gross household income.

(2) A person is not disqualified as a claimant if the person changes residences during the claim period, provided that the person occupies one or more dwellings in Montana as an owner, renter, or lessee for at least 6 months during the claim period."

NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 3. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2006.

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